

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Merrill Coates  
DOCKET NO.: 03-24888.001-R-1, 04-22857.001-R-1, &  
05-23080.001-R-1  
PARCEL NO.: 14-29-108-018

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Merrill Coates, the appellant, by Attorney Melissa K. Whitley with the law firm of Marino & Associates in Chicago; and the Cook County Board of Review.

The subject property consists of 3,100 square foot parcel improved with a 110-year old, two-story, masonry, multi-family dwelling with four units. The improvement contains 3,292 square feet of living area as well as a full basement with an apartment therein as well as a two-car garage.

At hearing, the appellant argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

The appellant's pleadings included data, descriptions, and photographs of four suggested comparables located within a seven-block radius of the subject. These properties are improved with a two-story, masonry or frame, multi-family dwelling. They range in age from 115 to 120 years and in size from 2,807 to 3,384 square feet of living area. All properties include a full basement, while three have a two-car garage. The improvement assessments range from \$10.66 to \$12.70 per square foot. The evidence indicated that property #4 contained two units, but was silent as to the remaining properties. On the basis of this comparison, the appellant's attorney requested an improvement assessment reduction.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in part and a no change in part in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET #	PIN	LAND	IMPROVEMENT	TOTAL
03-24888.001-R-1	14-29-108-018	\$7,952	\$54,799	\$62,751
04-22857.001-R-1	14-29-108-018	\$7,952	\$54,799	\$62,751
05-23080.001-R-1	14-29-108-018	\$7,952	\$54,799	\$62,751

Subject only to the State multiplier as applicable.

PTAB/KPP

The board of review submitted "Board of Review Notes on Appeal" wherein the board's final assessment decision was presented reflecting an improvement assessment of \$57,504 or \$17.46 per square foot for tax year 2003 and \$54,799 or \$16.65 per square foot for tax years 2004 and 2005. In totality, the board of review also submitted copies of property characteristic printouts for the subject and six suggested comparables. The properties contain a two-story, masonry, multi-family dwelling with a full basement. They range: in units from two to three apartments; in age from 100 to 120 years; and in size from 2,842 to 3,150 square feet of living area. The improvement assessments range from \$16.65 to \$22.78 per square foot. As to property #4, the improvement assessment for tax year 2003 was \$18.67 per square foot, while in tax years 2004 and 2005 the improvement assessment was \$17.34 per square foot. The evidentiary grids reflect one property that is accorded an above average condition, while the remaining properties and the subject are accorded an average condition by the assessor's office without further explanation. In addition, the board submitted copies of its file from the board of review's level appeal.

At hearing, the board of review's representative indicated that the properties were located from a two to six block distance of the subject. He testified that as to property #4, a reduction in improvement assessment was accorded for tax years 2004 and 2005. He stated that the evidence also reflected that the assessor's office accorded the subject a reduction in improvement assessment for tax years 2004 and 2005. Lastly, he testified that he had no personal knowledge of the distinguishing characteristics between an average condition and an above average condition. As a result of its analysis, the board requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The PTAB finds that the evidence indicates that a reduction in the subject's improvement assessment is warranted.

In totality, the parties submitted ten equity comparables. The PTAB finds that the appellant's comparables #1 and #2 as

reflected on the 2003 evidence submission as well as the board of review's comparable #1 are most similar to the subject property. These comparables contain a two-story, masonry or frame, multi-family dwelling. They range: in age from 115 to 120 years; in size from 3,150 to 3,384 square feet of living area; and in improvement assessments from \$10.66 to \$16.65 per square foot. In comparison, the subject's improvement assessment stands at \$17.46 per square foot of living area for tax year 2003, which is above the range established by the comparables. For tax years 2004 and 2005, the subject stands at \$16.65 per square foot, which is within the established range.

A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1<sup>st</sup> Dist. 1979). Therefore, the PTAB finds that based upon the assessor's 2004 and 2005 non-triennial assessment reduction, the subject's 2003 tax year assessment merits reduction as well.

The PTAB found the remaining properties were accorded less weight due to a disparity in improvement size, age and/or exterior construction.

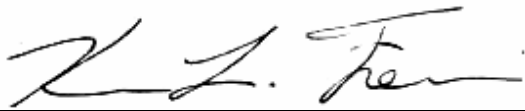
On the basis of the evidence submitted, the PTAB finds that the evidence has demonstrated that the subject's improvement is assessed in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's improvement assessment is warranted.

Docket No. 03-24888.001-R-1, 04-22857.001-R-1 &  
05-23080.001-R-1

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

Docket No. 03-24888.001-R-1, 04-22857.001-R-1 &  
05-23080.001-R-1

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.